

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re LEHMAN BROTHERS SECURITIES  
AND ERISA LITIGATION

This Document Applies To:

ALL CASES

Case No. 09-MD-2017 (LAK)

ECF CASE

**JOINT STATUS REPORT IN RESPONSE TO PRETRIAL ORDER NO. 79**

In accordance with Pretrial Order No. 79, the Chairman of the Executive Committee and counsel for the parties in this multidistrict litigation (“MDL”) submit the following joint status report to advise the Court as to the status of all cases under the MDL captioned *In re Lehman Brothers Securities And ERISA Litigation*, Case No. 09-MD-2017 (LAK) (the “Lehman MDL”).

### **EXECUTIVE SUMMARY**

The Lehman MDL includes the *In re Lehman Brothers Equity/Debt Securities Litigation*, 08-CV-5523 (“Equity/Debt Class Action”); thirty-one (31) Equity/Debt Individual Actions as defined herein (both active and terminated); and ERISA and Mortgage-Backed Securities (“MBS”) actions.

Now that Lead Plaintiffs have reached agreement with Ernst & Young LLP (“EY”) in the Equity/Debt Class Action, such class action, the ERISA action, and the MBS action have all been resolved by dismissal or settlement. Only individual actions remain, and the individual defendants and underwriter defendants have reached agreements to settle, or have obtained dismissal of, all but one of these actions. Following settlement of the Equity/Debt Class Action, and pursuant to a recent stay of proceedings in the Lehman MDL, EY and the individual action plaintiffs are working, and will continue to work, diligently to pursue resolution of the actions.<sup>1</sup>

## **I. THE LEHMAN EQUITY/DEBT ACTION**

### **A. THE EQUITY/DEBT CLASS ACTION**

The class action entitled *Operative Plasters and Cement Masons International Association Local 262 Annuity v. Richard Fuld, Jr., et al.*, Case No. 08-cv-05523-LAK, was designated as the lead case for the consolidated Equity/Debt Class Action. On January 9, 2009, the Court entered Pretrial Order (“PTO”) No. 1, which also consolidated several pending related

---

<sup>1</sup> Indeed, EY and Washington State Investment Board (“WSIB”) have already agreed to settle WSIB’s individual action claims for \$1.5 million, subject to further resolution on the terms of the agreement and final party approval.

cases (as well as related cases filed or transferred to the Court in the future) within the Equity/Debt Class Action for pretrial purposes.<sup>2</sup>

### **1. LEAD PLAINTIFFS' CLAIMS**

Lead Plaintiffs reached settlements with the underwriter defendants for \$426,218,000 and the individual defendants for \$90,000,000, which were approved by the Court on May 24, 2012, and November 8, 2012. On June 10, 2013, the Court granted Lead Plaintiffs' proposed distribution plan for the net settlement amounts.

On October 11, 2013, Lead Plaintiffs reached agreement to settle with EY, the sole remaining defendant in the Equity/Debt Class Action. On October 16, 2013, the Court granted the parties' request to suspend ongoing proceedings while the parties focused on documenting the settlement. On November 27, 2013, Lead Plaintiffs filed their Motion for Authorization to Notify the Settlement Class of Proposed Settlement with Ernst & Young LLP and to Schedule a Settlement Hearing.

If the Court approves Lead Plaintiffs' proposed settlement with defendant EY, and the proposed settlement of the Structured Products Claims (described below), the Equity/Debt Class Action will be resolved in its entirety.

---

<sup>2</sup> The consolidated class actions include: *Fogel Capital Mgmt., Inc. v. Richard Fuld, Jr., et al.*, Case No. 08-cv-08225-LAK; *Jeffrey Stark v. Erin Callan, et al.*, Case No. 08-cv-09793-LAK; *Stanley Tolin v. Richard S. Fuld, Jr., et al.*, Case No. 08-cv-10008-LAK; *Brooks Family P'ship, L.L.C., et al. v. Richard Fuld, et al.*, Case No. 08-cv-10206-LAK; and *Michael Swiskay, et al. v. Citigroup Global Markets Inc.*, Case No. 09-cv-01240-LAK.

On or about December 14, 2012, the following related actions were dismissed: *Michael Shipley v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-01235-LAK; *Henry and Linda Napierala v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-01237-LAK; *Glen Deathrow, et al. v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-01230-LAK; *Cecil Mease and Rena Caldwell v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-01231-LAK; and *Cecil Mease v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-01232-LAK (the "Arkansas Actions"). An action related to the Arkansas Actions, *Guy S. Warden, Jr. v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-01236-LAK, was suspended pursuant to a joint stipulation entered into by the parties in the action (ECF No. 655), and should be dismissed pursuant to the terms of the stipulation.

## **2. THE STRUCTURED PRODUCTS CLAIMS**

On September 11, 2013, the Structured Products Plaintiffs and UBS Financial Services, Inc. entered into a Stipulation of Settlement and Release.<sup>3</sup> On September 16, 2013, the Court preliminarily certified the settlement class and preliminarily appointed Girard Gibbs LLP as Structured Products Class Counsel for the Settlement Class. The Court set a settlement hearing for the Structured Products Settlement for December 10, 2013.

### **B. THE INDIVIDUAL EQUITY/DEBT ACTIONS**

Of the thirty-one (31) Equity/Debt Individual Actions (defined in PTO 61) that were consolidated with the Equity/Debt Class Action for discovery and pretrial purposes on January 17, 2013, twenty-three (23) such actions remain active, five (5) are considered non-active, and three (3) were terminated by settlement and/or dismissal.<sup>4</sup>

#### **1. THE ACTIVE EQUITY/DEBT INDIVIDUAL ACTIONS**

On November 15, 2013, the remaining active parties to the Equity/Debt Individual Actions (defined below) requested a stay of proceedings to permit time to discuss potential resolution of these actions. On November 19, 2013, the Court issued an order suspending, until January 21, 2014, all ongoing proceedings for these Equity/Debt Individual Actions. During this stay, the parties remaining in such actions are working diligently to pursue resolution of these actions. To this end, parties have recently reached agreements to settle claims in three actions:

---

<sup>3</sup> On January 9, 2009, the following “Structured Products Actions” were consolidated within the *Equity/Debt Class Action* by PTO No. 1: *Anthony Peyser v. Richard S. Fuld, Jr., et al.*, Case No. 08-cv-09404-LAK; *Stephen P. Gott v. UBS Financial Services, Inc., et al.*, Case No. 08-cv-09578-LAK; and *Enrique Azpiazu v. UBS Financial Services, Inc., et al.*, Case No. 08-cv-10058-LAK. The following related actions were dismissed prior to the coordinated discovery: *Robert E. Monfrini v. UBS Financial Services, Inc., et al.*, Case No. 09-cv-01943-LAK; and *Christopher Cordaro v. UBS Financial Services, Inc., et al.*, Case No. 10-cv-03190-LAK. ECF No. 846.

<sup>4</sup> In addition, *The People of The State of New York by Eric T. Schneiderman (“NYAG”) v. Ernst & Young LLP*, Case No. 11-cv-00384-LAK, was remanded to New York Supreme Court but the parties participated in the Equity/Debt Class Action coordinated discovery.

the individual defendants have reached agreements to settle the actions brought by State Compensation Insurance Fund and Arthur Abbey, and EY has reached an agreement in principle to settle the action brought by Washington State Investment Board.

Below is a brief summary of the status of each of the active Equity/Debt Individual Actions, which are identified by the respective plaintiffs' counsel.

**a. Cotchett, Pitre & McCarthy, LLP**<sup>5</sup>

- *Vallejo Sanitation and Flood Control District v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-06040-LAK
- *Mary A. Zeeb, Monterey County Treasurer, on Behalf of the Monterey County Investment Pool v. Richard Fuld, Jr., et al.*, Case No. 09-cv-01944-LAK
- *Contra Costa Water District v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-06652-LAK
- *City of Burbank v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-03475-LAK
- *City of San Buenaventura v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-03476-LAK
- *City of Auburn v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-03474-LAK
- *San Mateo County Investment Pool v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-01239-LAK
- *Zenith Insurance Co. v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-01238-LAK

Plaintiffs in these cases asserted federal and state law claims against certain individual defendants, various underwriters, and EY. The underwriters' motion to dismiss was granted, and the claims against them were dismissed in their entirety. ECF No. 1017. The individual defendants and EY's motions to dismiss were granted in part and denied in part, and certain claims were narrowed in scope. *Id.* The individual defendants entered into a Settlement Agreement and Mutual Release for these actions. Certain individual defendants moved for entry

---

<sup>5</sup> PTO 61 appointed Cotchett, Pitre & McCarthy, LLP to serve as "Liaison Counsel" between the Equity/Debt Individual Actions and the Equity/Debt Class Action for pretrial purposes.

of a Final Bar Order on November 11, 2013. ECF No. 1330. Should the Court grant this motion, Plaintiffs will dismiss these certain individual defendants from these actions pursuant to the above-referenced Settlement Agreement and Mutual Release. An additional individual defendant is expected to move for entry of a Final Bar Order in December 2013. Should the Court grant this motion, Plaintiffs will dismiss this remaining individual defendant from these actions pursuant to the above-referenced Settlement Agreement and Mutual Release. EY remains a defendant in these actions.

**b. Pearson Simon & Warshaw, LLP**

- *City of Long Beach v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-03467-LAK
- *City of Cerritos v. Citigroup Global Markets, Inc., et al.*, Case No. 09-cv-07878-LAK
- *County of Alameda v. Ernst & Young LLP, et al.*, Case No. 09-cv-07877-LAK
- *City of Tuolumne v. Ernst & Young LLP, et al.*, Case No. 09-cv-03468-LAK
- *City of Fremont v. Citigroup Global Markets, Inc., et al.*, Case No. 09-cv-03478-LAK
- *City of S. San Francisco v. Citigroup Global Markets, Inc.*, Case No. 09-cv-01946-LAK

Plaintiffs in these cases asserted federal and state law claims against certain individual defendants, various underwriters, and EY. The claims against the individual defendants were settled (ECF No. 719) and dismissed (ECF No. 881). The claims against the underwriters were settled and terminated. ECF Nos. 719, 1160. EY remains a defendant in these actions, and its motion to dismiss these actions remains pending. ECF No. 623.

**c. Robbins Geller Rudman & Dowd LLP**

- *California Public Employees' Retirement System v. Richard S. Fuld, Jr., et al.*, Case No. 11-cv-01281-LAK ("CalPERS")
- *Washington State Investment Board v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-06041-LAK ("WSIB")

CalPERS asserted federal and state law claims against certain individual defendants, various underwriters, and EY. The claims against the underwriters were dismissed in their

entirety, with the exception of claims against Cabrera Capital Markets, LLC, Loop Capital Markets LLC, and The Williams Capital Group, L.P. The claims against Cabrera Capital Markets were settled (ECF No. 1288). The claims against the individual defendants were settled (ECF No. 747) and dismissed (ECF No. 900). CalPERS and Loop Capital Markets, LLC reached an agreement in principle to settle the case subject to further resolution on the terms of the agreement and final party approval. EY and The Williams Capital Group, L.P. remain defendants in this action.

WSIB asserted federal and state law claims against certain individual defendants, various underwriters, and EY. The claims against the individual defendants were settled (ECF No. 751) and dismissed (ECF No. 899). The claims against the underwriters were settled (ECF Nos. 1296, 1335). EY and WSIB reached an agreement in principle to settle the case for \$1.5 million subject to further resolution on the terms of the agreement and final party approval.

**d. Abbey Spanier, LLP**

- *Fifty-Ninth Street Investors LLC and Arthur N. Abbey v. Fuld, et al.*, Case No. 11 Civ. 4278-LAK
- *Avi Schron and Adina Schron, JTWROS v. Fuld, et al.*, Case No. 11 Civ. 5112-LAK

On November 5, 2013, plaintiff Arthur N. Abbey filed a motion for leave to file a Second Amended Complaint (the “SAC”), attaching a proposed SAC asserting federal and state law claims against Richard S. Fuld, Christopher M. O’Meara, and EY. ECF No. 1317. Plaintiff Abbey submitted that the allegations in the proposed SAC cure any pleading deficiency previously found by the Court with regard to reliance against defendants Fuld, O’Meara (ECF No. 1305) and subsequently argued by defendant EY. Plaintiffs Fifty-Ninth Street Investors LLC and Avi Schron and Adina Schron JTWROS elected not to seek leave to file an amended

complaint. On November 26, 2013, plaintiff Abbey and defendants Fuld and O'Meara entered into an agreement settling the claims as between them. Plaintiff Abbey's motion for leave to file a SAC is currently pending before the Court, and the deadline for opposing this motion is January 24, 2014. EY remains a defendant in plaintiff Abbey's action.

**e. Greer, Herz & Adams, LLP**

- *American Nat'l Ins. Co., American Nat'l Life Ins. Co. of Texas, Comprehensive Investment Services, The Moody Foundation v. Richard S. Fuld, Jr., et al.*, Case No. 09-cv-02363-LAK

Plaintiffs asserted federal and state law claims against certain individual defendants, various underwriters, and EY. The claims against the individual defendants were settled (ECF No. 741) and dismissed (ECF Nos. 898, 1182). Certain of plaintiffs' claims against the underwriters were dismissed. ECF No. 1162. The claims against the underwriters were settled. ECF No. 1285. EY remains a defendant in this action.

**f. McDermott Will & Emery, LLP**

- *Starr International U.S.A. Investments LC and C.V. Starr & Co., Inc. Trust v. Ernst & Young, LLP*, Case No. 11-cv-03745-LAK

Plaintiffs asserted federal and state law claims against EY. EY moved to dismiss certain of these claims. ECF No. 623. EY remains a defendant in this action, and its motion to dismiss this action remains pending.

**g. Berger & Montague, P.C.**

- *The State of New Jersey, Dept. of Treasury, Division of Investment v. Richard S. Fuld, Jr., et al.*, Case No. 10-cv-05201-LAK

Plaintiff asserted federal and state law claims against certain individual defendants and EY. The claims against the individual defendants were settled (ECF No. 471) and dismissed



(ECF No. 524). EY moved to dismiss certain claims. ECF No. 623. EY remains a defendant in this action, and its motion to dismiss this action remains pending.

**h. Reuben Raucher & Blum**

- *Ret. Housing Foundation, et al. v. Richard S. Fuld, Jr., et al.*, Case No. 10-cv-06185-LAK

Plaintiff asserted federal and state claims against certain individual defendants and EY. The claims against the Director Defendants<sup>6</sup> were dismissed in their entirety. ECF No. 1114. Certain other individual defendants and EY remain defendants in this action.

**i. Manatt, Phelps & Phillips, LLP**

- *State Compensation Ins. Fund v. Richard S. Fuld, Jr., et al.*, Case No. 11-cv-03892-LAK

Plaintiff asserted federal and state law claims against certain individual defendants, various underwriters, and EY. The claims against the underwriter defendants and the Director Defendants were dismissed in their entirety. ECF Nos. 897, 1199, 1280. Plaintiff and the remaining individual defendants entered into a Settlement Agreement and Mutual Release, and the individual defendants moved for entry of a Final Bar Order on November 26, 2013. ECF No. 1336. Should the Court grant this motion, plaintiff will dismiss the remaining individual defendants from this action, pursuant to the above-referenced Settlement Agreement and Mutual Release. EY remains a defendant in this action.

**2. THE NON-ACTIVE EQUITY/DEBT INDIVIDUAL ACTIONS**

The plaintiffs in the following individual actions did not participate in coordinated discovery in the Equity/Debt Class Action and did not sign the Joint Stipulation And [Proposed] Order For Suspension Of Actions discussed in the previous section:

---

<sup>6</sup> The “Director Defendants” are Michael L. Ainslie, John F. Akers, Roger S. Berlind, Thomas H. Cruikshank, Marsha Johnson Evans, Sir Christopher Gent, Roland A. Hernandez, Henry Kaufman, and John Macomber.

- *Sylvia Remer v. Richard S. Fuld, Jr., et al.*, Case No. 10-cv-02926-LAK<sup>7</sup>
- *Michael and Maria Lane, Individually and as Trustees of the Lane Family Trust UAD 2004, et al. v. Advisors Asset Management, Inc., et al.*, Case No. 10-cv-06077-LAK
- *William Reeves v. Ernst & Young LLP*, Case No. 11-cv-02039-LAK
- *Phil Walker, et al. v. Ernst & Young LLP*, Case No. 11-cv-03552-LAK
- *Joseph P. Danis v. Ernst & Young LLP, et al.*, Case No. 11-cv-09001-LAK<sup>8</sup>

### **3. THE TERMINATED EQUITY/DEBT INDIVIDUAL ACTIONS**

The following Lehman MDL individual actions were terminated in final appealable orders by this Court:

- *Irene Kaufman, et al. v. HSBC USA Inc., et al.*, Case No. 09-cv-07900-LAK (ECF No. 1159)
- *Eric Taussig v. Richard S. Fuld, Jr.*, Case No. 09-cv-03480-LAK (ECF No. 1245)
- *Epstein Real Estate Advisory Retirement Trust, et al. v. Richard S. Fuld, Jr., et al.*, Case No. 10-cv-05617-LAK (ECF No. 1281)

## **II. THE LEHMAN ERISA ACTION**

### **A. THE DISMISSED ERISA CLASS ACTION**

The class action captioned *Alex E. Rinehart v. Lehman Brothers Holdings Inc., et al.*, Case No. 08-cv-05598-LAK was designated as the lead case for the consolidated *In re Lehman Brothers ERISA Litigation* (the “ERISA Action”) on September 4, 2008.<sup>9</sup> On October 5, 2011,

---

<sup>7</sup> This matter was dismissed as to the individual defendants. ECF No. 1068.

<sup>8</sup> In this action, plaintiff alleges negligent misrepresentation claims against EY and negligent misrepresentation and Missouri state law statutory claims against Moody’s Investors Service, Inc., Moody’s Corporation, Raymond McDaniel, Michael Kanef and Brian M. Clarkson (collectively, the “Moody’s Defendants”). Both EY and the Moody’s Defendants have filed motions to dismiss all claims asserted against them in this action. Those motions were fully briefed as of October 12, 2012, and are currently *sub judice* before this Court.

<sup>9</sup> The Court consolidated these ERISA actions: *Jo Anne Buzzo v. Lehman Bros. Holdings Inc., et al.*, Case No. 08-cv-06245-LAK; *Monique Miller Fong v. Lehman Bros. Holdings Inc., et al.*,

the Court dismissed the plaintiffs' second amended complaint and directed the Clerk to enter judgment and close the case. Following appeal, the Second Circuit affirmed on September 17, 2013. ECF No. 1292.

#### **B. THE DERIVATIVE ERISA ACTION**

Plaintiff filed a derivative ERISA action, entitled *Lydia Loschiavo v. Fidelity Mgmt. Trust Co., et al.*, Case No. 10-cv-08631-LAK, against Fidelity Management Trust Co. ("Fidelity"), EY, and the Lehman Brothers Savings Plan, which was transferred to the Lehman MDL on November 15, 2010. On December 4, 2012, the defendants' motions to dismiss were granted. ECF Nos. 1077, 1078. This action was dismissed in its entirety.

### **III. THE LEHMAN MBS ACTION**

#### **A. THE SETTLED MBS CLASS ACTION**

The class action entitled *New Jersey Carpenters Health Fund, et al. v. Lehman XS Trust Series 2005-5N, et al.*, Case No. 08-cv-06762-LAK was designated as the lead case for the consolidated *In re Lehman Brothers Mortgage-Backed Securities Litigation* (the "MBS Action") by Court Order dated January 9, 2009.<sup>10</sup> During the fall of 2011, the parties reached an agreement to settle the MBS Action for \$40 million. The Court approved the settlement on June 21, 2012. ECF No. 965.

#### **B. THE MBS INDIVIDUAL ACTION**

*Stichting Pensioenfonds ABP v. Merrill Lynch & Co.*, Case No. 10-cv-06637-LAK is an individual MBS Action. On July 29, 2013, pursuant to Fed. R. Civ. P. 41(a)(1)(A)(i), plaintiff's

---

Case No. 08-cv-06282-LAK; *Maria DeSousa v. Lehman Bros. Holdings Inc., et al.*, Case No. 08-cv-06626-LAK; and *Linda Demizio v. Richard S. Fuld, Jr., et al.*, Case No. 08-cv-09124-LAK.

<sup>10</sup> PTO No. 1 consolidated pending and future related cases (as well as related cases filed or transferred to the Court in the future) for pretrial purposes, including: *Alaska Electrical Pension Fund v. Lehman Brothers Holdings Inc., et al.*, Case No. 08-cv-10686-LAK.

claims against the “Merrill Lynch Defendants” were dismissed with prejudice. ECF No. 1266. On July 31, 2013, the Court granted a motion to dismiss filed by the “RBS Defendants.” The Court declined to rule on plaintiff’s ability to amend again its complaint in the absence of a motion for leave to amend that included a proposed amended pleading. ECF No. 1270.

Dated: December 2, 2013

**BERNSTEIN LITOWITZ BERGER  
& GROSSMANN LLP**

By: Max W. Berger  
MAX W. BERGER

MAX W. BERGER  
max@blbglaw.com  
STEVEN B. SINGER  
steven@blbglaw.com  
1285 Avenue of the Americas, 38th Floor  
New York, NY 10019  
Tel: (212) 554-1400  
Fax: (212) 554-1444

-and-

DAVID R. STICKNEY  
davids@blbglaw.com  
BRETT M. MIDDLETON  
brettm@blbglaw.com  
BENJAMIN GALDSTON  
beng@blbglaw.com  
RICHARD D. GLUCK  
richard.Gluck@blbglaw.com  
LAURENCE REZA WRATHALL  
laurence.Wrathall@blbglaw.com  
12481 High Bluff Drive, Suite 300  
San Diego, CA 92130  
Tel: (858) 793-0070  
Fax: (858) 793-0323

*Chair of the Executive Committee and Co-  
Lead Counsel for Lead Plaintiffs*

**KESSLER TOPAZ MELTZER  
& CHECK, LLP**

By: David Kessler  
DAVID KESSLER

DAVID KESSLER  
dkessler@ktmc.com  
GREGORY M. CASTALDO  
dcastaldo@ktmc.com  
KIMBERLY JUSTICE  
kjustice@ktmc.com  
MICHELLE NEWCOMER  
mnewcomer@ktmc.com  
RICHARD A. RUSSO, JR.  
rrusso@ktmc.com  
280 King of Prussia Road  
Radnor, PA 19087  
Tel: (610) 667-7706  
Fax: (610) 667-7056

*Co-Lead Counsel for Lead Plaintiffs and  
Member of the Executive Committee*


**GIRARD GIBBS LLP**

By:   
DANIEL C. GIRARD

DANIEL C. GIRARD  
dcg@girardgibbs.com  
JONATHAN LEVINE  
jkl@girardgibbs.com  
DENA C. SHARP  
chc@girardgibbs.com  
601 California Street, Suite 1400  
San Francisco, CA 94108  
Tel: (415) 981-4800  
Fax: (415) 981-4846

*Counsel for Structured Products Plaintiffs  
and Member of the Executive Committee*

**COTCHETT, PITRE  
& MCCARTHY, LLP**

By:   
MATTHEW K. EDLING

MATTHEW K. EDLING  
medling@cpmlegal.com  
840 Malcolm Road, Suite 200  
Burlingame, CA 94010  
Tel: (650) 697-6000

*Liaison Counsel and Counsel for Plaintiffs  
Vallejo Sanitation and Flood Control District,  
the Monterey County Investment Pool (through  
Mary A. Zeeb, Monterey County Treasurer),  
Contra Costa Water District, City of Burbank,  
City of San Buenaventura, City of Auburn, The  
San Mateo County Investment Pool, and Zenith  
Insurance Company*

**LATHAM & WATKINS LLP**

By:   
MILES N. RUTHBERG

MILES N. RUTHBERG  
miles.ruthberg@lw.com  
JAMIE L. WINE  
jamie.wine@lw.com  
885 Third Avenue  
New York, New York 10022  
Tel: 212-906-1200

*Counsel for Defendant Ernst & Young LLP*



**ALLEN & OVERY LLP**

By:   
PATRICIA M. HYNES *BH*

PATRICIA M. HYNES  
patricia.hynes@allenoverly.com  
TODD S. FISHMAN  
todd.fishman@allenoverly.com  
1221 Avenue of the Americas  
New York, New York 10020  
Tel: (212) 610-6300

*Counsel for Defendant Richard S. Fuld, Jr.  
and Kathleen Fuld*

**PETRILLO KLEIN & BOXER LLP**

By:   
JOSHUA KLEIN *BH*

JOSHUA KLEIN  
jklein@pkbllp.com  
655 Third Avenue, 22<sup>nd</sup> Floor  
New York, NY 10017  
Tel: (212) 370-0330

*Counsel for Defendant Christopher M.  
O'Meara*

**CLEARY GOTTlieb STEEN  
& HAMILTON LLP**

By:   
LEWIS J. LIMAN *BH*

LEWIS J. LIMAN  
lliman@cgsh.com  
One Liberty Plaza  
New York, NY 10006  
Tel: (212) 225-2553

*Counsel for Defendant Ian Lowitt*

**FRIED FRANK HARRIS SHRIVER  
& JACOBSON LLP**

By:   
ISRAEL DAVID *BH*

ISRAEL DAVID  
israel.david@friedfrank.com  
One New York Plaza  
New York, NY 10004-1980  
Tel: (212) 859-8000

*Counsel for Defendant Joseph M. Gregory*

**FINN DIXON & HERLING LLP**

By:   
ALFRED PAVLIS *BH*

ALFRED PAVLIS  
apavlis@fdh.com  
RICHARD S. GORA  
rgora@fdh.com  
177 Broad Street  
Stamford, CT 06901-2048  
Tel: (203) 325-5007

*Counsel for Defendant Erin Callan*

**CLEARY GOTTlieb STEEN  
& HAMILTON LLP**

By:   
MITCHELL LOWENTHAL 

MITCHELL LOWENTHAL  
mlowenthal@cgsh.com  
VICTOR HOU  
vhou@cgsh.com  
ROGER COOPER  
racooper@cgsh.com  
JARED GERBER  
jgerber@cgsh.com  
One Liberty Plaza  
New York, NY 10006  
Tel: (212) 225-2000

*Counsel for certain Underwriter Defendants*

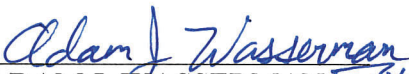
**SCHINDLER COHEN  
& HOCHMAN LLP**

By:   
STEVEN SCHINDLER 

STEVEN SCHINDLER  
sschindler@SCHlaw.com  
MATTHEW KATZ  
MKatz@SCHlaw.com  
100 Wall Street, 15<sup>th</sup> Floor  
New York, NY 10005  
Tel: (212) 277-6139

*Counsel for Defendant The Williams Capital  
Group*

**DECHERT LLP**

By:   
ADAM J. WASSERMAN 

ANDREW J. LEVANDER  
andrew.levander@dechert.com  
KATHLEEN N. MASSEY  
kathleen.massey@dechert.com  
ADAM J. WASSERMAN  
adam.wasserman@dechert.com  
1095 Avenue of the Americas  
New York, New York 10036  
Tel: 212-698-3500  
Fax: 212-698-3599

*Counsel for Michael L. Ainslie, John F. Akers,  
Roger S. Berlind, Thomas H. Cruikshank,  
Marsha Johnson Evans, Sir Christopher Gent,  
Roland A. Hernandez, Henry Kaufman, and  
John Macomber*